

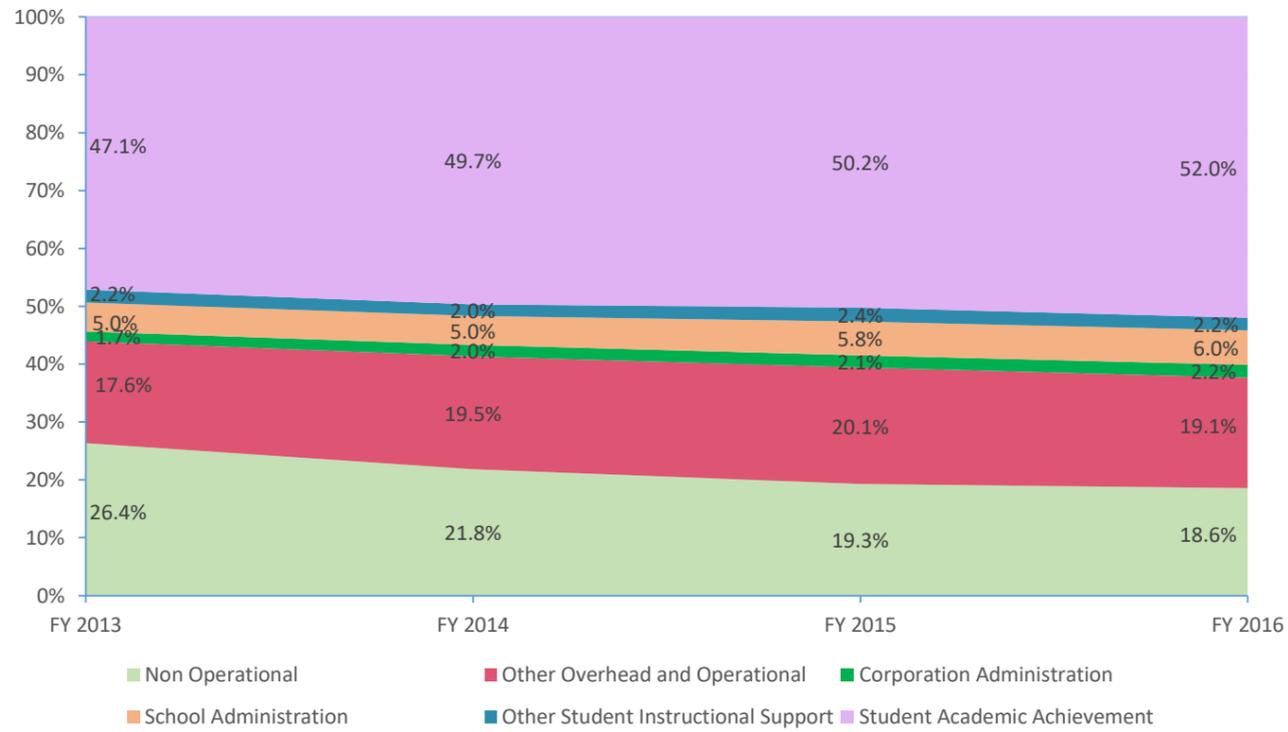
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Twin Lakes School Corp (8565)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,892,523	53.7%	\$13,947,865	51.6%	\$13,068,653	47.1%	\$12,904,671	49.7%	\$12,673,598	50.2%	\$13,283,318	52.0%
Student Instructional Support	\$1,715,245	6.6%	\$2,133,599	7.9%	\$2,005,814	7.2%	\$1,818,923	7.0%	\$2,077,805	8.2%	\$2,084,102	8.2%
<b>Total</b>	<b>\$15,607,768</b>	<b>60.3%</b>	<b>\$16,081,464</b>	<b>59.5%</b>	<b>\$15,074,467</b>	<b>54.3%</b>	<b>\$14,723,594</b>	<b>56.7%</b>	<b>\$14,751,403</b>	<b>58.5%</b>	<b>\$15,367,420</b>	<b>60.1%</b>

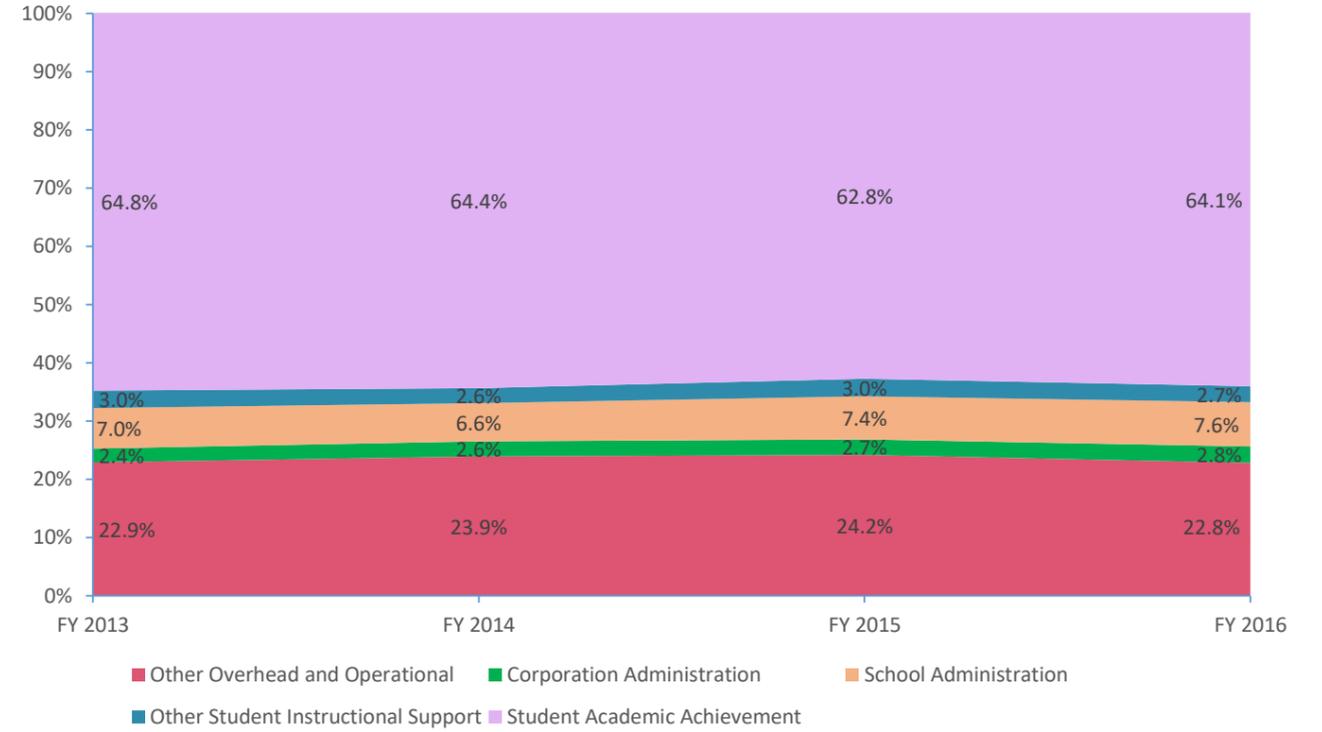
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,208,260	20.1%	\$5,776,905	21.4%	\$5,352,760	19.3%	\$5,580,984	21.5%	\$5,606,620	22.2%	\$5,444,715	21.3%
Non Operational	\$5,074,758	19.6%	\$5,175,311	19.1%	\$7,310,310	26.4%	\$5,674,891	21.8%	\$4,868,015	19.3%	\$4,746,501	18.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$10,283,017</b>	<b>39.7%</b>	<b>\$10,952,216</b>	<b>40.5%</b>	<b>\$12,663,070</b>	<b>45.7%</b>	<b>\$11,255,875</b>	<b>43.3%</b>	<b>\$10,474,635</b>	<b>41.5%</b>	<b>\$10,191,215</b>	<b>39.9%</b>

<b>Grand Total</b>	<b>\$25,890,785</b>		<b>\$27,033,679</b>		<b>\$27,737,537</b>		<b>\$25,979,469</b>		<b>\$25,226,038</b>		<b>\$25,558,635</b>	
--------------------	---------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Twin Lakes School Corp (8565)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$207,358	\$514,211	\$449,036	\$409,491	97.5%	-20.4%	-8.8%
11100	Regular Programs	Elementary	\$3,279,411	\$4,494,679	\$3,826,884	\$3,939,194	20.1%	-12.4%	2.9%
11200	Regular Programs	Middle/Junior High	\$1,756,493	\$2,432,236	\$2,487,658	\$2,491,806	41.9%	2.4%	0.2%
11300	Regular Programs	High School	\$1,988,439	\$2,574,606	\$2,422,145	\$2,437,154	22.6%	-5.3%	0.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$49,521	\$69,435	\$46,905	\$52,808	6.6%	-23.9%	12.6%
11410	Regular Programs	Vocational Education - Agriculture A	\$51,149	\$65,549	\$63,976	\$63,760	24.7%	-2.7%	-0.3%
11440	Regular Programs	Vocational Education - Health Occupations	\$37,899	\$107,305	\$92,321	\$120,817	218.8%	12.6%	30.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$115,530	\$149,066	\$110,203	\$122,608	6.1%	-17.7%	11.3%
11510	Regular Programs	Vocational Education - Cooperative Education	\$126,651	\$247,487	\$204,191	\$199,719	57.7%	-19.3%	-2.2%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$121,868	\$170,750	\$308,573	\$472,094	287.4%	176.5%	53.0%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$3,382	\$25,087	NA	NA	641.7%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$81,235	\$107,812	\$153,743	NA	89.3%	42.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$15,918	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$35,808	\$32,730	\$37,309	NA	4.2%	14.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$94,159	\$103,379	NA	NA	9.8%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$71,627	\$70,169	NA	NA	-2.0%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$3,353	\$0	NA	NA	-100.0%
12520	Special Programs	Culturally Different - Compensatory	\$5,668	\$97	\$73,531	\$10,699	88.8%	10901.8%	-85.4%
12610	Special Programs	Learning Disability	\$0	\$0	\$654,714	\$750,417	NA	NA	14.6%
12900	Special Programs	Other Special Programs	\$29,242	\$40,706	\$18,368	\$12,303	-57.9%	-69.8%	-33.0%
14100	Summer School Programs	Elementary	\$5,592	\$56,595	\$15,367	\$26,068	366.2%	-53.9%	69.6%
14200	Summer School Programs	Middle/Junior High School	\$8,344	\$11,265	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$50,134	\$38,684	\$16,565	\$35,163	-29.9%	-9.1%	112.3%
15100	Enrichment Programs	Non-Credit	\$0	\$0	\$625	\$0	NA	NA	-100.0%
16100	Remediation	Remediation Testing	\$46,223	\$76,510	\$46,379	\$40,468	-12.5%	-47.1%	-12.7%
16200	Remediation	Preventive Remediation	\$14,429	\$110,729	\$119,362	\$104,879	626.8%	-5.3%	-12.1%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$69,184	\$43,848	\$13,982	NA	-79.8%	-68.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$37,399	\$36,578	\$32,607	\$36,620	-2.1%	0.1%	12.3%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,242,095	\$1,694,136	\$250,098	\$446,220	-64.1%	-73.7%	78.4%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$9,453	\$3,453	\$3,598	\$6,900	-27.0%	99.8%	91.8%
17900	Payments to Other Governmental Units Within State	Other	\$197	\$13,348	\$0	\$0	-100.0%	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$11,784	\$14,524	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$83,602	\$113,152	\$162,239	\$140,690	68.3%	24.3%	-13.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,800	\$0	\$1,837	\$8,723	384.6%	NA	374.8%
22220	Instruction	Library/Media Services - School Library	\$220,104	\$263,048	\$241,258	\$245,030	11.3%	-6.8%	1.6%
22230	Instruction	Library/Media Services - Audiovisual	\$8,019	\$5,297	\$4,621	\$5,472	-31.8%	3.3%	18.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$110,000	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$1,000	\$0	\$0	NA	-100.0%	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$0	\$632	NA	NA	NA
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$0	\$2,000	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$126,325	\$178,658	\$292,218	\$293,158	132.1%	64.1%	0.3%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$68,736	\$48,372	NA	NA	-29.6%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$233	\$12,423	\$9,663	NA	4053.9%	-22.2%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$284,315	\$278,300	\$290,251	\$236,718	-16.7%	-14.9%	-18.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$528,222	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$10,463,186</b>	<b>\$13,947,865</b>	<b>\$12,673,598</b>	<b>\$13,283,318</b>	<b>27.0%</b>	<b>-4.8%</b>	<b>4.8%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$415,676	\$549,052	\$394,682	\$367,226	-11.7%	-33.1%	-7.0%
21230	Students	Guidance Services - Appraisal Services	\$8,083	\$8,264	\$12,733	\$4,208	-47.9%	-49.1%	-67.0%
21240	Students	Guidance Services - Information Services	\$31,476	\$144,996	\$45,834	\$26,238	-16.6%	-81.9%	-42.8%
21340	Students	Health Services - Nurse Services	\$61,605	\$106,790	\$114,272	\$128,590	108.7%	20.4%	12.5%
21390	Students	Health Services - Other Health Services	\$0	\$8,360	\$2,446	\$2,746	NA	-67.2%	12.3%
21420	Students	Psychological Services - Psychological Testing	\$6,822	\$11,397	\$0	\$0	-100.0%	-100.0%	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Twin Lakes School Corp (8565)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$35,502	\$29,535	NA	NA	-16.8%
24100	School Administration	Office of The Principal	\$945,820	\$1,304,740	\$1,472,335	\$1,525,559	61.3%	16.9%	3.6%
<b>Student Instructional Support Total</b>			<b>\$1,469,483</b>	<b>\$2,133,599</b>	<b>\$2,077,805</b>	<b>\$2,084,102</b>	<b>41.8%</b>	<b>-2.3%</b>	<b>0.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$21,889	\$24,971	\$25,527	\$27,697	26.5%	10.9%	8.5%
23120	General Administration	Board of Education - Service Area Assistants	\$37,102	\$60,744	\$71,495	\$76,959	107.4%	26.7%	7.6%
23150	General Administration	Board of Education - Legal Services	\$5,329	\$2,750	\$9,513	\$3,350	-37.1%	21.8%	-64.8%
23160	General Administration	Board of Education - Promotion Expenses	\$9,023	\$8,236	\$2,412	\$3,215	-64.4%	-61.0%	33.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$334,790	\$518,012	\$362,371	\$389,245	16.3%	-24.9%	7.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$98,477	\$0	\$0	\$0	-100.0%	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$180	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$18	\$3,712	\$51,912	\$54,202	301023.0%	1360.3%	4.4%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$162	\$0	NA	NA	-100.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,089	\$155	\$697	NA	-36.0%	349.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$553	\$532	\$532	\$600	8.5%	12.8%	12.8%
25750	Central Services	Personnel Services - Health Services	\$5,062	\$5,467	\$3,561	\$4,211	-16.8%	-23.0%	18.3%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$151	\$174	\$14	\$206	36.3%	18.5%	1384.8%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$19,738	\$22,171	\$930	\$2,330	-88.2%	-89.5%	150.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,885,402	\$1,942,057	\$1,902,590	\$1,788,710	-5.1%	-7.9%	-6.0%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$9,254	\$7,661	\$12,627	\$9,226	-0.3%	20.4%	-26.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$307,643	\$366,636	\$448,193	\$402,261	30.8%	9.7%	-10.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$975	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$422	\$303	\$1,015	\$138	-67.3%	-54.3%	-86.4%
26600	Operation and Maintenance of Plant Services	Security Services	\$2,398	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$102,315	\$80,949	\$79,733	\$74,079	-27.6%	-8.5%	-7.1%
27010	Student Transportation	Service Area Direction	\$112,935	\$150,088	\$191,351	\$196,272	73.8%	30.8%	2.6%
27100	Student Transportation	Vehicle Operation	\$465,691	\$626,131	\$680,927	\$705,486	51.5%	12.7%	3.6%
27200	Student Transportation	Monitoring Services	\$11,975	\$14,344	\$15,316	\$16,796	40.3%	17.1%	9.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$239,118	\$233,222	\$274,648	\$230,249	-3.7%	-1.3%	-16.2%
27400	Student Transportation	Purchase of School Buses	\$291,982	\$565,367	\$274,569	\$303,272	3.9%	-46.4%	10.5%
27500	Student Transportation	Insurance on Buses	\$46,391	\$29,954	\$38,413	\$26,464	-43.0%	-11.7%	-31.1%
27700	Student Transportation	Contracted Transportation Services	\$60,204	\$74,076	\$115,067	\$104,293	73.2%	40.8%	-9.4%
27900	Student Transportation	Other Student Transportation Services	\$493	\$978	\$960	\$964	95.8%	-1.4%	0.5%
27910	Student Transportation	Bus Driver Training	\$200	\$400	\$495	\$0	-100.0%	-100.0%	-100.0%
31100	Food Services Operations	Service Area Direction	\$57,243	\$75,596	\$85,865	\$77,424	35.3%	2.4%	-9.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$716,762	\$960,818	\$955,950	\$946,368	32.0%	-1.5%	-1.0%
31900	Food Services Operations	Other Food Services	\$152	\$468	\$316	\$0	-100.0%	-100.0%	-100.0%
<b>Overhead and Operational Total</b>			<b>\$4,843,866</b>	<b>\$5,776,905</b>	<b>\$5,606,620</b>	<b>\$5,444,715</b>	<b>12.4%</b>	<b>-5.8%</b>	<b>-2.9%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$204,183	\$260,761	\$201,161	\$203,238	-0.5%	-22.1%	1.0%
33990	Other Community Services	Other	\$4,977	\$17,535	\$8,599	\$13,144	164.1%	-25.0%	52.9%
41000	Category not Specified	Land Acquisition and Development	\$292,730	\$6,104	\$147,915	\$39,855	-86.4%	552.9%	-73.1%
43000	Category not Specified	Professional Services	\$39,586	\$34,356	\$93,160	\$311,089	685.9%	805.5%	233.9%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$264,295	\$420,810	\$1,117,485	\$1,191,255	350.7%	183.1%	6.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$47,845	\$27,419	\$69,757	\$57,413	20.0%	109.4%	-17.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$3,283	\$25,766	\$1,819	\$1,819	-44.6%	-92.9%	0.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$9,269	\$30,228	NA	NA	226.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$786,028	\$660,836	\$866,717	\$580,996	-26.1%	-12.1%	-33.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$82,957	\$81,611	\$74,590	\$37,382	-54.9%	-54.2%	-49.9%
51100	Principal on Debt	Bonds	\$0	\$460,000	\$713,335	\$753,335	NA	63.8%	5.6%
52100	Interest on Debt	Bonds	\$0	\$323,732	\$160,760	\$107,319	NA	-66.8%	-33.2%
52200	Interest on Debt	Temporary Loans	\$0	\$8,003	\$0	\$0	NA	-100.0%	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Twin Lakes School Corp (8565)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
52600	Interest on Debt	Other DLGF Approved Debt	\$465,880	\$2,129	\$57,813	\$64,061	-86.2%	2909.0%	10.8%
53100	Lease Rental	Buildings-Principal	\$2,848,250	\$2,702,741	\$1,195,000	\$1,225,000	-57.0%	-54.7%	2.5%
53150	Lease Rental	Buildings-Interest	\$0	\$143,509	\$117,906	\$88,445	NA	-38.4%	-25.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$16,993	\$26,830	NA	NA	57.9%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$212	\$407	NA	NA	91.7%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$15,524	\$14,685	NA	NA	-5.4%
<b>Non Operational Total</b>			<b>\$5,040,014</b>	<b>\$5,175,311</b>	<b>\$4,868,015</b>	<b>\$4,746,501</b>	<b>-5.8%</b>	<b>-8.3%</b>	<b>-2.5%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$71,437	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$12,653	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$37,690	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,769	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$560,352	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$102,952	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$146,401	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$14,642	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$42,548	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$8,407	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$5,976	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,214	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$532,304	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$99,626	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$158,724	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$13,959	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,246	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$246	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$175	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$36	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,221,450	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$21,879	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$15,428	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,124	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$4,074,237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>